



County of Maui - Department of Finance  
Real Property Tax Division  
Service Center, Suite A16  
70 E. Kaahumanu Avenue, Kahului, HI 96732  
(808) 270-7697 Fax (808) 270-7884

## CIRCUIT BREAKER CREDIT APPLICATION INSTRUCTIONS

\*\*\* THIS APPLICATION MUST BE FILED ANNUALLY.  
\*\*\* THE CIRCUIT BREAKER CREDIT DOES NOT AUTOMATICALLY RENEW. \*\*\*  
DEADLINE FOR FILING IS DECEMBER 31<sup>st</sup> EVERY YEAR.

### SECTION I: QUALIFICATIONS

Check the appropriate box in SECTION I of the application. If you do not know whether or not a home exemption is in effect for the current year, call (808) 270-7297 or visit our website at: [www.mauipropertytax.com](http://www.mauipropertytax.com). If you checked "NO", do not continue. You must have a Home Exemption in order to qualify for this tax credit. Contact (808) 270-7297 for information on obtaining a Home Exemption.

### SECTION II: TOTAL HOUSEHOLD INCOME

Use preceding year Federal Income Tax return to complete Section II. If a Federal Income Tax return was not filed, you may use your preceding year, State of Hawaii Income Tax return in lieu of the Federal Income Tax return.

Household Adjusted Gross Income is the total adjusted gross income of a homeowner and spouse.

Enter the total Household Adjusted Gross Income total in line 1 as found on your preceding year's income tax return(s).

Line 2 requires you to multiply the amount from line 1 by .025 and enter the amount in the column located on line 2. For example:

SECTION II: TOTAL HOUSEHOLD INCOME	
1. Enter your household Adjusted Gross Income for the preceding income tax year.	\$ 50,000
2. Multiply the amount in line 1 by .025 and enter the amount here.	\$ 1,250

In this example, line 2 would be \$1,250 because  $\$50,000 \times .025 = \$1,250$

If you failed to file a Federal or State Income Tax return for the preceding year, please call 270-7697 for additional assistance.

### **SECTION III: CREDIT CALCULATION**

Line 3 requires that you enter the amount of real property tax assessed for the current year. You can find the tax information located on the real property tax bill mailed to you on July 20<sup>th</sup>, by calling 270-7697, or by going to our website at: [www.mauipropertytax.com](http://www.mauipropertytax.com) for more information. Tax amounts are subject to change due to prior year adjustments.

Line 4 requires that you enter the amount calculated in line 2.

Line 5 requires that you subtract line 4 from line 3 to calculate your credit amount. For example:

<b>SECTION III: CREDIT CALCULATION (ESTIMATE ONLY)</b>	
<b>3. Enter the amount of Real Property Tax assessed for the current year.</b>	<b>\$1,775</b>
<b>4. Enter the amount from line 2 above</b>	<b>\$1,250</b>
<b>5. Subtract line 4 from line 3. Enter amount here. CREDIT ESTIMATE</b>	<b>\$525</b>
<b>If line 4 is greater than line 3, you do not qualify. Do not continue.</b>	

In this example, your total Circuit Breaker Credit would be \$525.00. The credit amount applied to your real property taxes for the next year would be \$525.00. This is an estimate only, actual credits may vary.

### **SECTION IV: CLAIMANT INFORMATION**

Tax map key information can be found on the assessment notice mailed to you on March 15<sup>th</sup>, on the real property tax bill mailed to you on July 20<sup>th</sup>, by visiting our website at [www.mauipropertytax.com](http://www.mauipropertytax.com) or by calling us at 270-7297.

Please complete all other required information as outlined on the form.

### **SECTION V: CERTIFICATION**

Read the certification section completely. Once finished reviewing the section, please sign and date the application form. Return the form to the Real Property Tax Division by December 31<sup>st</sup>.

#### **CIRCUIT BREAKER CREDIT APPLICATION CHECKLIST**

- [     ]     Circuit Breaker Credit Application.
- [     ]     Photocopy of signed Federal Income Tax Return for the preceding tax year. If married but filing separately, photocopy of both returns must be submitted.

**Federal Income Tax Return** - Submit signed photocopy of first two pages of income tax return. It is not necessary to submit copy of return schedules or attachments.

**Only if a Federal Income Tax Return was not required to be filed.**

**State Income Tax Return** - Submit signed photocopy of entire income tax return.

## **DEADLINE**

All applications must be filed annually and submitted (U.S. Postmarked) not later than December 31<sup>st</sup>. **To ensure your application is received we recommend mailing this application via certified mail with return receipt requested. One application per envelope.** If an application is filed by the filing deadline and the applicant qualifies to receive the circuit breaker credit, the credit will be applied in equal installments to payments due August 20<sup>th</sup> and February 20<sup>th</sup> of the following Fiscal Year. All homeowners are subject to a minimum tax of not less than \$60.00 (MCC 3.48.590). You will be notified by mail whether or not you qualify for this tax relief program. If you have questions call 270-7697.

### **RETURN COMPLETED APPLICATIONS TO:**

COUNTY OF MAUI  
REAL PROPERTY TAX DIVISION  
SERVICE CENTER, SUITE A-16  
70 E. KAAHUMANU AVENUE  
KAHULUI, HI 96732

### **FOR MORE INFORMATION VISIT OUR WEBSITE AT:**

[www.mauipropertytax.com](http://www.mauipropertytax.com)

### **OR OUR MAIN COUNTY WEBSITE AT:**

[www.co.maui.hi.us/departments/Finance/realproperty.htm](http://www.co.maui.hi.us/departments/Finance/realproperty.htm)



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## ANNUAL CIRCUIT BREAKER TAX CREDIT APPLICATION

SECTION I: QUALIFICATIONS (PLEASE CHECK ONE)						
Do you currently have a Home Exemption in the property, for the current tax year, for which you are requesting the tax credit? (YOU MUST HAVE A HOME EXEMPTION TO CONTINUE)					YES	NO
SECTION II: TOTAL HOUSEHOLD INCOME						
1. Enter your household Adjusted Gross Income for the preceding income tax year.					\$	
2. Multiply the amount in line 1 by .025 and enter the amount here.						
SECTION III: CREDIT CALCULATION (Estimate Only)						
3. Enter the amount of Real Property Tax for the current fiscal year. (Subject to prior year adjustments)					\$	
4. Enter the amount from line 2 above					\$	
5. Subtract line 4 from line 3. Enter amount here. CREDIT ESTIMATE					\$	
If line 4 is greater than line 3, you do not qualify. Do not continue.						
SECTION IV: CLAIMANT INFORMATION						
	ZONE	SECTION	PLAT	PARCEL	CPR	TEN (OFFICIAL USE)
TAX MAP KEY						
Claimant's Name:						
Social Security Number:		-	-	Date of Birth:	/ /	
Mailing Address:						
Property Address:						
E-Mail Address:						
Home Phone:			Business Phone:			
SECTION V: CERTIFICATION						
I hereby certify that I am a qualified homeowner, that the information above is true and correct, and that the tax return submitted with this application is a true and complete copy. I further understand that this application must be filed annually.						
Signature					Date	

Any person who files a fraudulent claim or attests to any false statement with the intent to defraud or to evade the payment of taxes of any part thereof, or who in any manner intentionally falsifies or misrepresents any information shall be fined not more than \$1,000 or imprisoned not more than one year or both (3.48.072, 3.48.085 MCC).

The applicant's social security number is requested for the purpose of establishing the identity of the applicant for Property Tax Credit and maintaining a record of Tax Credit Claims. The request is authorized under the Federal Social Security Act (42 U.S.C.A. Sec. 405 (c) (2)(C)). Disclosure is voluntary and will not affect the allowance of a claim for a Tax Credit, but failure to disclose may result in a delay of processing the claim. If disclosed, social security numbers will not be subject to public access.